

ORIGINALUNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWAREFILED
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CLERK
UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re:

MRA Staffing Systems, Inc.

Debtor.

Case No. 01-01193

STATEMENT OF FINANCIAL AFFAIRS

NOTE 1: The Schedules and Statements have been prepared by the Debtor's Management and are unaudited. While management of the Debtor has made every effort to ensure that the Schedules and Statements are accurate and complete based on information that was available at the time of preparation, the subsequent receipt of information may result in material changes in financial data contained in the Schedules and Statements and inadvertent errors or omissions may exist. To the extent the Debtor discovers additional information that may suggest a material difference, the Debtor will amend the Schedules and Statements to reflect such changes. Accordingly, the Debtor reserves all rights to amend its Schedules and Statements as may be necessary or appropriate.

NOTE 2: Unless otherwise indicated, all amounts are listed as of April 2, 2001 (the "Commencement Date"), the date that each Debtor commenced its chapter 11 case (collectively, the "Chapter 11 Cases").

NOTE 3: It would be prohibitively expensive and unduly burdensome to obtain current market valuations of the Debtor's property interests. Accordingly, unless otherwise indicated, net book values, rather than current market values, of the Debtor's interests in property are reflected on the Debtor's Schedules.

NOTE 4: The Debtors in the Chapter 11 Cases have made every effort to allocate assets among Debtor subsidiaries and affiliates based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of assets among Debtor subsidiaries and affiliates may change.

NOTE 5: The Debtors in the Chapter 11 Cases have made every effort to allocate liabilities between the prepetition and postpetition periods, as well as among Debtor subsidiaries and affiliates, based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods between Debtor subsidiaries and affiliates may change.

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1118

In re: MRA Staffing Systems, Inc., Debtor

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NOTE 6: The claims of individual creditors for, among other things, goods, products, services or taxes are listed as the amounts entered on the Debtor's books and records and do not reflect credits or allowances due from such creditors to the Debtor. The Debtor reserves all of its rights respecting such credits and allowances.

1. Income from employment or operation of business.

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of debtor's business from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the two years immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.)

NONE

2. Income other than from employment or operation of business.

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the two years immediately preceding the commencement of this case. Give particulars.

NONE

3. Payment to creditors.

- a. List all payments on loans, installment purchases of goods or services, and other debts, aggregating more than \$600 to any creditor, made within 90 days immediately preceding the commencement of this case.

NONE

In re: MRA Staffing Systems, Inc., Debtor

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- b. List all payments made within one year immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders.

Intercompany Trade Balances		
Company	4/2/00	4/2/01
W. R. GRACE & CO.-CONN.	\$(85,275)	\$0

Note: Unbracketed numbers represent receivables and bracketed numbers represent payables.

SEE EXHIBIT SOFA-3b - Officers/Directors for W. R. Grace & Co.-Conn.

4. Suits and administrative proceedings, executions, garnishments, and attachments.
- a. List all suits and administrative proceedings to which the debtor is or was a party within one year immediately preceding the filing of this bankruptcy case.

Note: In the ordinary course of business, the Debtor participates in a large number of lawsuits, arbitrations, administrative and other proceedings, involving federal, state, local, and, in some cases, foreign laws. The Debtor has used reasonable efforts to identify such proceedings, however, the Debtor reserves all rights to amend Statement 4a as necessary or appropriate to identify any additional proceedings. The Debtor reserves all rights on behalf of itself and its estate to commence and pursue any and all causes of action or defenses it may possess in the matters listed below and the failure to list any particular action or proceeding herein is not intended to, and does not, limit the rights of the Debtor or its successors or assigns, if any, from pursuing such causes of action, defenses, counterclaims or cross-claims in any such action or proceeding. This listing shall not constitute an admission by any Debtor that the actions or proceedings herein were filed against any particular Debtor and the Debtor reserves its right to assert that neither the Debtor nor any other Debtor in the Chapter 11 Cases is an appropriate party to such actions or proceedings.

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CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OF DISPOSITION
Ralph Brueckner v. MRA Staffing and CCHP, Inc., d/b/a Cross Country Staffing (n/k/a CC Partners) Case No.: 98-005261- AG	Breach of Employment Agreement	Circuit Court, Palm Beach Co., Florida	Pending
Joyce Ramsay v. MRA Staffing and CCHP, Inc., d/b/a Cross Country Staffing (n/k/a CC Partners) Case No.: CL-99- 7377AG	Breach of Employment Agreement	Circuit Court, Palm Beach Co., Florida	Pending

- b. Describe all property that has been attached, garnished or seized under any legal or equitable process within one year immediately preceding the commencement of this case.

NONE

5. Repossessions, foreclosures, and returns.

List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within one year immediately preceding the commencement of this case.

NONE

6. Assignments and receiverships.

- a. Describe any assignment of property for the benefit of creditors made within 120 days immediately preceding the commencement of this case.

NONE

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- b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within one year immediately preceding the commencement of this case.

NONE

7. Gifts.

List all gifts or charitable contributions made within one year immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient.

NONE

8. Losses.

List all losses from fire, theft, other casualty or gambling within one year immediately preceding the commencement of this case or since the commencement of this case.

The Debtor may, from time to time, incur losses due to theft and damage in the ordinary course of business, which are below the Debtor's property insurance deductible of \$100,000. Such losses, which would be paid directly by the Debtor, are not tracked centrally by the Debtor in the ordinary course of business, and therefore, are not itemized herein. These losses do not include third-party claims against the Debtor such as general liability, product liability and auto liability claims.

9. Payments related to debt counseling or bankruptcy.

List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, or consultation concerning debt consolidation, relief under the bankruptcy laws, preparation of a petition in bankruptcy within one year immediately preceding the commencement of this case.

NONE

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10. Other transfers.

List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within one year immediately preceding the commencement of this case.

NONE

11. Closed financial accounts.

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within one year immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions.

NONE

12. Safe deposit boxes.

List each safe deposit box or other box or depository in which the debtor has or had securities, cash, or other valuables within one year immediately preceding the commencement of this case.

NONE

13. Setoffs.

List all setoffs made by any creditor, including a bank, against debts or deposits of the debtor within 90 days preceding the commencement of this case.

NONE

14. Property held for another person.

List all property owned by another person that the debtor holds or controls.

NONE

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15. Prior address of debtor.

If the debtor has moved within the two years immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case.

N/A

16. Nature, location, and name of business.

- a. If the debtor is an individual, list the names and addresses of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partnership, sole proprietorship, or was a self-employed professional within the two years immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within the two years immediately preceding the commencement of this case.

N/A

- b. If the debtor is a partnership, list the names and addresses of all businesses in which the debtor was a partner or owned 5 percent or more of the voting securities, within the two years immediately preceding the commencement of this case.

N/A

- c. If the debtor is a corporation, list the names and addresses of all businesses in which the debtor was a partner or owned 5 percent or more of the voting securities, within the two years immediately preceding the commencement of this case.

NAME AND ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES OF OPERATION
CC Partners 7500 Grace Drive Columbia, MD 21044	Nursing Services	Incorporation Date – 7/1/1996 Currently Active

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17. Books, records and financial statements.

- a. List all bookkeepers and accountants who within the six years immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
Robert Tarola, 7500 Grace Drive Columbia, MD 21044	5/99 - Present

- b. List all firms or individuals who within the two years immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

PricewaterhouseCoopers, LLP
250 W. Pratt Street Suite 2100
Baltimore, MD 21201

PricewaterhouseCoopers, LLP audits the consolidated financial statements for the Debtor including the two years immediately preceding the filing.

- c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
Robert Tarola	7500 Grace Drive, Columbia MD 21044

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- d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom a financial statement was issued within the two years immediately preceding the commencement of this case by the debtor.

The Debtors provide financial statements in the ordinary course of business, and in compliance with federal securities laws and other regulations, to various parties including regulatory agencies, financial institutions, shareholders, investment banks, customers, vendors and attorneys. The Debtors have not maintained records of the parties who requested or obtained copies of the Debtors' financial statements, and therefore, such parties are not listed herein.

18. Inventories.

- a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

NONE

- b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

NONE

19. Current Partners, Officers, Directors and Shareholders.

- a. If the debtor is a partnership, list the nature and percentage of partnership interest of partnership interest of each member of the partnership.

N/A

In re: MRA Staffing Systems, Inc., Debtor

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- b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting securities of the corporation.

NAME AND ADDRESS	TITLE	NAME AND PERCENTAGE OF STOCK OWNERSHIP
MRA Intermedco, Inc. 7500 Grace Drive Columbia, MD 21044	Parent Company	100%
W. Brian McGowan 7500 Grace Drive Columbia, MD 21044	Director / President	0%
Paul J. Norris 7500 Grace Drive Columbia, MD 21044	Director	0%
Robert M. Tarola 7500 Grace Drive Columbia, MD 21044	Director / Vice President / Treasurer	0%
David B. Siegel 7500 Grace Drive Columbia, MD 21044	Vice President / Assistant Secretary	0%
Elyse Napoli Filon 5400 Broken Sound Blvd NW Suite 300 Boca Raton, FL 33487	Assistant Treasurer	0%
David Nakashige 5400 Broken Sound Blvd NW Suite 300 Boca Raton, FL 33487	Assistant Treasurer	0%
Mark A. Shelnitz 7500 Grace Drive Columbia, MD 21044	Secretary	0%

In re: MRA Staffing Systems, Inc., Debtor

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20. Former partners, officers, directors, and shareholders.

- a. If the debtor is a partnership, list each member who withdrew from the partnership within one year immediately preceding the commencement of this case.

N/A

- b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within one year immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
Timothy M. Cremin 5400 Broken Sound Blvd NW Suite 300 Boca Raton, FL 33487	Assistant Treasurer	December 31, 2000

21. Withdrawals from a partnership or distributions by a corporation.

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during one year immediately preceding the commencement of this case.

SEE RESPONSE TO 3b.

In re: MRA Staffing Systems, Inc., Debtor

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DECLARATION

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that to the best of my knowledge and belief they are true and correct.

Date 5/24/01

Date _____

Signature 
of Debtor

Signature _____
of Joint Debtor
(if any)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
MRA STAFFING SYSTEMS, INC.)	Case No. 01-01193 (JJF)
)	
Debtor.)	

SCHEDULES OF ASSETS AND LIABILITIES

KIRKLAND & ELLIS
James H.M. Sprayregen
James W. Kapp III
Samuel A. Schwartz
Roger J. Higgins
200 East Randolph Drive
Chicago, Illinois 60601
(312) 861-2000

and

PACHULSKI, STANG, ZIEHL, YOUNG &
JONES P.C.
Laura Davis Jones
Hamid R. Rafatjoo
David W. Carickhoff, Jr.
919 North Market Street, 16th Floor
P.O. Box 8705
Wilmington, Delaware 19899-8705
(302) 652-4100

Co-counsel for the Debtors and Debtors
in Possession

**GENERAL NOTES REGARDING THE DEBTOR'S
SCHEDULES OF ASSETS AND LIABILITIES**

1. The Schedules and Statements have been prepared by the Debtor's Management and are unaudited. While management of the Debtor has made every effort to ensure that the Schedules and Statements are accurate and complete based on information that was available at the time of preparation, the subsequent receipt of information may result in material changes in financial data contained in the Schedules and Statements and inadvertent errors or omissions may exist. To the extent the Debtor discovers additional information that may suggest a material difference, the Debtor will amend the Schedules and Statements to reflect such changes. Accordingly, the Debtor reserves all rights to amend its Schedules and Statements as may be necessary or appropriate.
2. It would be prohibitively expensive and unduly burdensome to obtain current market valuations of the Debtor's property interests. Accordingly, unless otherwise indicated, net book values, rather than current market values, of the Debtor's interests in property are reflected on the Debtor's Schedules.
3. Any failure to designate a claim on the Debtor's Schedules as "disputed," "contingent" or "unliquidated" does not constitute an admission by the Debtor that such amount is not "disputed," "contingent" or "unliquidated." The Debtor reserves the right to dispute, or to assert offsets or defenses to, any claim reflected on its Schedules as to amount, liability or classification or to otherwise subsequently designate any claim as "disputed," "contingent" or "unliquidated."
4. While every effort has been made to file complete and accurate Schedules, inadvertent errors or omissions may exist. The Debtor reserves all rights to amend its Schedules as necessary or appropriate.
5. Unless otherwise indicated, all amounts are listed as of April 2, 2001 (the "Commencement Date"), the date each Debtor commenced its chapter 11 case (collectively, the "Chapter 11 Cases").
6. The Debtors have been parties to a substantial number of business transactions and relationships since the formation of the original W. R. Grace & Co. over 100 years ago, including, without limitation, acquisitions or divestments of businesses, purchases, sales or leases of real property, joint ventures and partnerships. In connection with those transactions and relationships, the Debtor may have rights under indemnities and other contract provisions. The Debtor has conducted due diligence to identify potential claims which the Debtor may have in connection with such transactions or relationships, but may not be able to identify all such potential claims as of the Commencement Date. The Debtor reserves all rights to amend this Schedule as may be necessary or appropriate to reflect such claims.

7. In the ordinary course of business, persons, entities or governmental instrumentalities (a) may assert liens against the Debtor, such as tax, water and sewage, mechanics', materialmen's, warehouseman's or carrier's liens, or (b) may assert claims against letters of credit, surety bonds, or guarantees, issued on behalf of the Debtor, such as standby letters of credit and bonds relating to environmental remediation, customs bonds and appeals bonds, as to which the Debtor may have liability. The Debtor has conducted due diligence to identify such liens and claims, but may not have received notice of all such claims as of the Commencement Date and therefore, such liens or claims may not be listed herein. The Debtor reserves all rights to amend its Schedules as may be necessary or appropriate to reflect such claims.
8. The Debtors in the Chapter 11 Cases have made every effort to allocate assets among Debtor subsidiaries and affiliates based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of assets among Debtor subsidiaries and affiliates may change.
9. The Debtors in the Chapter 11 Cases have made every effort to allocate liabilities between the prepetition and postpetition periods, as well as among Debtor subsidiaries and affiliates, based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods between Debtor subsidiaries and affiliates may change.
10. The claims of individual creditors for, among other things, goods, products, services or taxes are listed as the amounts entered on the Debtor's books and records and do not reflect credits or allowances due from such creditors to the Debtor. The Debtor reserves all of its rights respecting such credits and allowances.

In re: MRA Staffing Systems, Inc., Debtor

Case No.: 01-01193

SUMMARY OF SCHEDULES

Indicate as to each schedule whether the schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, C, D, E, F, G, H, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts from Schedules D, E, and F to determine the total amount of the debtor's liabilities.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	AMOUNTS SCHEDULED		
			ASSETS	LIABILITIES	OTHER
A - Real Property	YES	1	\$0.00		
B - Personal Property	YES	2	\$56,011,577.00		
C - Property Claimed as Exempt	YES	1			
D - Creditors Holding Secured Claims	YES	2		\$0.00	
E - Creditors Holding Unsecured Priority Claims	YES	7		\$0.00	
F - Creditors Holding Unsecured Nonpriority Claims	YES	8		\$0.00	
G - Executory Contracts and Unexpired Leases	YES	2			
H - Codebtors	YES	2			
I - Current Income of Individual Debtor(s)	NO	0			N/A
J - Current Expenditures of Individual Debtor(s)	NO	0			N/A
Total Number of Sheets in ALL Schedules		25			
Total Assets			\$56,011,577.00		
Total Liabilities				\$0.00	

24-May-01

Note: The amounts listed in the table above include intercompany balances between the Debtor and its debtor and non-debtor subsidiaries and affiliates and would not be representative of the Debtor's financial position on a consolidated basis.

In re: MRA Staffing Systems, Inc., Case No. 01-01193

SCHEDULE A - REAL PROPERTY

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTORS INTEREST IN PROPERTY	CURRENT BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR MORTGAGE	AMOUNT OF SECURED CLAIM OR MORTGAGE
None	None	\$0	
	Total	\$0	

In re: MRA Staffing Systems, Inc., Debtor Case No. 01-01193**SCHEDULE B - PERSONAL PROPERTY**

Note: The amounts listed in this schedule include intercompany balances between the Debtor and its debtor and non-debtor subsidiaries and affiliates and would not be representative of the Debtor's financial position on a consolidated basis.

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on hand.	NONE		
2. Checking, saving or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.	NONE		
3. Security deposits with public utilities, telephone companies, landlords, and others.	NONE		
4. Household goods and furnishings, including audio, video, and computer equipment.	NONE		
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	NONE		
6. Wearing apparel.	NONE		
7. Furs and jewelry.	NONE		
8. Firearms and sports, photographic, and other hobby equipment.	NONE		
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.		Debtor has insurance coverage through various policies maintained by W. R. Grace & Co. (see Exhibit B-9 on W. R. Grace & Co. for a list of insurance policies).	Deductibles and limits per policy
10. Annuities. Itemize and name each issuer.	NONE		
11. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Itemize.	NONE		
12. Stock and interests in incorporated and unincorporated businesses. Itemize.	NONE		
13. Interests in partnerships or joint ventures. Itemize.		CC Partners 7500 Grace Drive Columbia, MD 21044	\$56,011,577
14. Government and corporate bonds and other negotiable and nonnegotiable instruments.	NONE		
15. Accounts Receivable.	NONE		
16. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	NONE		

In re: MRA Staffing Systems, Inc., Debtor Case No. 01-01193**SCHEDULE B - PERSONAL PROPERTY**

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
17. Other liquidated debts owing debtor including tax refunds. Give particulars.	NONE		
18. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule of Real Property.	NONE		
19. Contingent and non-contingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	NONE		
20. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	NONE		
21. Patents, copyrights, and other intellectual property. Give particulars.		Debtor may have patents, trademarks and copyrights as shown on Exhibit B-21 – W. R. Grace & Co. – Conn.	\$0
22. Licenses, franchises, and other general intangibles. Give particulars.	NONE		
23. Automobiles, trucks, trailers, and other vehicles.	NONE		
24. Boats, motors, and accessories.	NONE		
25. Aircraft and accessories.	NONE		
26. Office equipment, furnishings, and supplies.	NONE		
27. Machinery, fixtures, equipment and supplies used in business.	NONE		
28. Inventory.	NONE		
29. Animals.	NONE		
30. Crops - growing or harvested. Give particulars.	NONE		
31. Farming equipment and implements.	NONE		
32. Farms supplies, chemicals, and feed.	NONE		
33. Other personal property of any kind not already listed. Itemize.	NONE		
Total			\$112,023,154.00

In re: MRA Staffing Systems, Inc., Debtor Case No. 01-01193

SCHEDULE C - PROPERTY CLAIMED AS EXEMPT

[illegible]

In re: MRA Staffing Systems, Inc., Case No. 01-01193

SCHEDULE D

CREDITORS HOLDING SECURED CLAIMS

GENERAL NOTES

The Debtors in the Chapter 11 Cases have been a party to a substantial number of business transactions and relationships since the formation of the original W.R. Grace & Co. over 100 years ago, including, without limitation, acquisitions or divestments of businesses, purchases, sales or leases of real property, joint ventures and partnerships. In connection with those transactions and relationships, the Debtor may have rights under indemnities and other contract provisions. The Debtor has conducted due diligence to identify potential claims which the Debtor may have in connection with such transactions or relationships, but may not be able to identify all such potential claims as of the Commencement Date. The Debtor reserves all rights to amend this Schedule as may be necessary or appropriate to reflect such claims.

In re: MRA STAFFING SYSTEMS, INC. Debtor, Case No. 01-01193

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED, NATURE OF LIEN AND DESCRIPTION AND MARKET VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT, UNLIQUIDATED DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
None				

In re: MRA Staffing Systems, Inc., Case No. 01-01193

SCHEDULE E

CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

GENERAL NOTES

1. By Orders of the Bankruptcy Court dated April 2, 2001, the Debtor is authorized to pay the following prepetition claims:
 - a. employee wages, salaries and other compensation for current employee wages and benefits earned within 90 days of the Commencement Date;
 - b. workers' compensation for all current and former employees; and
 - c. certain reimbursable employee expenses and benefits.

Accordingly, such claims are not listed on Schedule E.

2. By Orders of the Bankruptcy Court dated April 2, 2001, the Debtor received authority to pay prepetition sales and use taxes owed to state and local taxing authorities. Thus, sales and use taxes are not listed on Schedule E.
3. The Debtor's characterization of these claims as priority claims is preliminary in nature and the Debtor reserves its rights to dispute or challenge whether such claims are entitled to priority status.

In re: MRA STAFFING SYSTEMS, INC., Case No. 01-01193

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMSTaxes and Certain Other Debts Owed to Governmental Units
TYPE OF PRIORITY

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT, UNLIQUIDATED DISPUTED	TOTAL AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY
1684984 - 10069550 CITY OF CINCINNATI INCOME TAX BUREAU 805 CENTRAL AVENUE, SUITE 600 CINCINNATI OH 45202	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684985 - 10069551 CITY OF COLUMBUS INCOME TAX DIVISION 50 W. GAY STREET, 4TH FLOOR COLUMBUS OH 43215	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684981 - 10069547 CITY OF CUYAHOGA FALLS DIVISION OF TAXATION 2310 SECOND STREET CUYAHOGA FALLS OH 44221	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684986 - 10069552 CITY OF DAYTON DIVISION OF TAXATION P. O. BOX 2806 DAYTON OH 45401	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684967 - 10069533 CITY OF DETROIT INCOME TAX DIVISION 512 CITY-COUNTY BLDG. DETROIT MI 48226	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684991 - 10069557 CITY OF FAIRFIELD 5350 PLEASANT AVENUE FAIRFIELD OH 45014	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684965 - 10069531 CITY OF FLINT INCOME TAX OFFICE 1101 S. SAGINAW STREET FLINT MI 48502	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684990 - 10069556 CITY OF HUDSON REGIONAL INCOME TAX AGENCY 10107 BRECKSVILLE ROAD BRECKSVILLE OH 44141	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684968 - 10069534 CITY OF JACKSON INCOME TAX DIVISION CITY HALL JACKSON MI 49201	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684966 - 10069532 CITY OF LANSING CITY INCOME TAX 124 W. MICHIGAN AVENUE LANSING MI 48933	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684980 - 10069546 CITY OF LIMA CITY TAX DEPARTMENT 50 TOWN SQUARE LIMA OH 45802	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown

In re: MRA STAFFING SYSTEMS, INC., Case No. 01-01193

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMSTaxes and Certain Other Debts Owed to Governmental Units
TYPE OF PRIORITY

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT, UNLIQUIDATED, DISPUTED	TOTAL AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY
1684959 - 10069525 CITY OF LOUISVILLE JEFFERSON COUNTY REVENUE COMM. P. O. BOX 35410 LOUISVILLE KY 40232	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684989 - 10069555 CITY OF MANSFIELD INCOME TAX DIVISION P. O. BOX 577 MANSFIELD OH 44901	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684988 - 10069554 CITY OF MONTGOMERY INCOME TAX BUREAU 10101 MONTGOMERY ROAD MONTGOMERY OH 45242	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684975 - 10069541 CITY OF NEW YORK DEPARTMENT OF FINANCE BOX 1130, WALL STREET STATION NEW YORK NY 10268	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684992 - 10069558 CITY OF NEWARK INCOME TAX DIVISION 40 W. MAIN STREET NEWARK OH 43058	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684960 - 10069526 CITY OF OWENSBORO LICENSE FEE DIVISION P. O. BOX 10003 OWENSBORO KY 42302	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684969 - 10069535 CITY OF PORT HURON INCOME TAX DIVISION 100 MCMORRAN BLVD. PORT HURON MI 48060	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684987 - 10069553 CITY OF RICHMOND HEIGHTS REGIONAL INCOME TAX AGENCY 10107 BRECKSVILLE ROAD BRECKSVILLE OH 44141	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684964 - 10069530 CITY OF SAGINAW INCOME TAX DIVISION 1315 S. WASHINGTON AVENUE SAGINAW MI 48601	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684983 - 10069549 CITY OF SANDUSKY INCOME TAX DEPARTMENT 222 MEIGS STREET SANDUSKY OH 44871	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684979 - 10069545 CITY OF TOLEDO DIVISION OF TAXATION ONE GOVERNMENT CENTER, SUITE 2070 TOLEDO OH 43604	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown

In re: MRA STAFFING SYSTEMS, INC., Case No. 01-01193

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMSTaxes and Certain Other Debts Owed to Governmental Units
TYPE OF PRIORITY

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT, UNLIQUIDATED, DISPUTED	TOTAL AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY
1684982 - 10069548 CITY OF ZANESVILLE DIVISION OF INCOME TAX 401 MARKET STREET ZANESVILLE OH 43701	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684955 - 10069521 DISTRICT OF COLUMBIA OFFICE OF TAX & REVENUE 941 NORTH CAPITOL STREET, NE WASHINGTON DC 20002	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684947 - 10069513 STATE OF ALABAMA DEPARTMENT OF REVENUE 4112 GORDON PERSONS BLDG. 50 N. RIPLEY STREET MONTGOMERY AL 36132	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684948 - 10069514 STATE OF ALASKA DEPARTMENT OF REVENUE P. O. BOX 110400 JUNEAU AK 99811	TAXES, INTEREST AND PENALTIES 1999 INCOME TAX	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684949 - 10069515 STATE OF ARKANSAS DEPT. OF FINANCE & ADMINISTRATION 1509 W. 7TH LITTLE ROCK AR 72201	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684950 - 10069516 STATE OF CALIFORNIA FRANCHISE TAX BOARD P. O. BOX 942840 SACRAMENTO CA 94240	TAXES, INTEREST AND PENALTIES 07/29/99 - 12/31/99 INCOME TAX	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684951 - 10069517 STATE OF CALIFORNIA FRANCHISE TAX BOARD P. O. BOX 942840 SACRAMENTO CA 94240	TAXES, INTEREST AND PENALTIES 01/01/99 - 07/28/99 INCOME TAX	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684952 - 10069518 STATE OF CALIFORNIA FRANCHISE TAX BOARD P. O. BOX 942840 SACRAMENTO CA 94240	TAXES, INTEREST AND PENALTIES 2000 INCOME TAX	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684953 - 10069519 STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES 25 SIGOURNEY STREET HARTFORD CT 6106	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684954 - 10069520 STATE OF DELAWARE DIVISION OF REVENUE CARVEL STATE BUILDING 820 N. FRENCH STREET WILMINGTON DE 19801	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown

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SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMSTaxes and Certain Other Debts Owed to Governmental Units
TYPE OF PRIORITY

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT, UNLIQUIDATED DISPUTED	TOTAL AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY
1684956 - 10069522 STATE OF GEORGIA DEPARTMENT OF REVENUE TRINITY-WASHINGTON BUILDING ATLANTA GA 30334	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684957 - 10069523 STATE OF KANSAS DEPARTMENT OF REVENUE ROBERT B. DOCKING STATE OFFICE BLDG 915 SW HARRISON STREET TOPEKA KS 66612	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684958 - 10069524 STATE OF KENTUCKY REVENUE CABINET 200 FAIR OAKS LANE FRANKFORT KY 40620	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684961 - 10069527 STATE OF LOUISIANA DEPARTMENT OF REVENUE 330 N. ARDENWOOD DRIVE BATON ROUGE LA 70806	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684962 - 10069528 STATE OF MARYLAND REVENUE ADMINISTRATION DIVISION GOLDSTEIN TREASURY BUILDING 80 CALVERT STREET ANNAPOLIS MD 21404	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684963 - 10069529 STATE OF MICHIGAN DEPARTMENT OF TREASURY TREASURY BUILDING 430 W. ALLEGAN STREET LANSING MI 48922	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684970 - 10069536 STATE OF MISSISSIPPI STATE TAX COMMISSION 1577 SPRINGRIDGE ROAD RAYMOND MS 39154	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684971 - 10069537 STATE OF MISSOURI DEPARTMENT OF REVENUE 301 WEST HIGH STREET JEFFERSON CITY MO 65105	TAXES, INTEREST AND PENALTIES INCOME TAX: 7/29-12/31/99	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684972 - 10069538 STATE OF NEVADA DEPARTMENT OF TAXATION 1550 E. COLLEGE PARKWAY CARSON CITY NV 89706	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684973 - 10069539 STATE OF NEW JERSEY DIVISION OF TAXATION 50 BARRACK STREET TRENTON NJ 8646	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown

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SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMSTaxes and Certain Other Debts Owed to Governmental Units
TYPE OF PRIORITY

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT, UNLIQUIDATED, DISPUTED	TOTAL AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY
1684974 - 10069540 STATE OF NEW YORK DEPARTMENT OF TAXATION & FINANCE W. A. HARRIMAN CAMPUS, BLDG. #9 ALBANY NY 12227	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684976 - 10069542 STATE OF NORTH CAROLINA DEPARTMENT OF REVENUE 501 N. WILMINGTON STREET RALEIGH NC 27640	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684977 - 10069543 STATE OF NORTH DAKOTA TAX DEPARTMENT CAPITOL BUILDING, 8TH FLOOR 600 E. BOULEVARD AVENUE BISMARCK ND 58505	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684978 - 10069544 STATE OF OHIO DEPARTMENT OF TAXATION 30 EAST BROAD STREET COLUMBUS OH 43216	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684993 - 10069559 STATE OF OKLAHOMA STATE TAX COMMISSION 2501 LINCOLN BOULEVARD OKLAHOMA CITY OK 73194	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684994 - 10069560 STATE OF PENNSYLVANIA DEPARTMENT OF REVENUE 1133 STRAWBERRY SQUARE HARRISBURG PA 17128	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684995 - 10069561 STATE OF RHODE ISLAND DIVISION OF TAXATION ONE CAPITOL HILL PROVIDENCE RI 2908	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684996 - 10069562 STATE OF TENNESSEE DEPARTMENT OF REVENUE ANDREW JACKSON STATE OFFICE BLDG. 500 DEADERICK STREET NASHVILLE TN 37242	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684997 - 10069563 STATE OF TEXAS COMPTROLLER OF PUBLIC ACCOUNTS LBJ STATE OFFICE BUILDING 111 E. 17 STREET AUSTIN TX 78774	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1684998 - 10069564 STATE OF VERMONT DEPARTMENT OF TAXES PAVILION OFFICE BUILDING 109 STATE STREET MONTPELIER VT 5609	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown

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SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMSTaxes and Certain Other Debts Owed to Governmental Units
TYPE OF PRIORITY

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT, UNLIQUIDATED DISPUTED	TOTAL AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY
1684999 - 10069565 STATE OF VIRGINIA DEPARTMENT OF TAXATION 2220 W. BROAD STREET RICHMOND VA 23220	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
1685000 - 10069566 STATE OF WISCONSIN DEPARTMENT OF REVENUE 125 SOUTH WEBSTER STREET MADISON WI 53708	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown	Unknown
		TOTAL:	Unknown	

In re: MRA Staffing Systems, Inc., Case No. 01-01193

SCHEDULE F

CREDITORS HOLDING UNSECURED NON-PRIORITY CLAIMS

GENERAL NOTES

1. The Debtors in the Chapter 11 Cases have been a party to a substantial number of business transactions and relationships since the formation of the original W.R. Grace & Co. over 100 years ago, including, without limitation, acquisitions or divestments of businesses, purchases, sales or leases of real property, joint ventures and partnerships. In connection with those transactions and relationships, the Debtor may have rights under indemnities and other contract provisions. The Debtor has conducted due diligence to identify potential claims which the Debtor may have in connection with such transactions or relationships, but may not be able to identify all such potential claims as of the Commencement Date. The Debtor reserves all rights to amend this Schedule as may be necessary or appropriate to reflect such claims.
2. In the ordinary course of business, persons, entities or governmental instrumentalities (a) may assert liens against the Debtor, such as tax, water and sewerage, mechanics', materialmen's, warehouseman's or carrier's liens, or (b) may assert claims against letters of credit, surety bonds, or guarantees, issued on behalf of the Debtor, such as standby letters of credit and bonds relating to environmental remediation, customs bonds and appeals bonds, as to which the Debtor may have liability. The Debtor has conducted due diligence to identify such liens and claims, but may not have received notice of all such claims as of the Commencement Date and therefore, such liens or claims may not be listed herein. The Debtor reserves all rights to amend its Schedules as may be necessary or appropriate.
3. By Orders of the Bankruptcy Court dated April 2, 2001, the Debtor is authorized to pay certain prepetition claims relating to the Debtor's customer programs and practices, including, without limitation, certain product guarantees and warranties and certain licensing fees and expenses. Accordingly, such claims are not listed on Schedule F.

In re: MRA Staffing Systems, Inc., Case No. 01-01193

SCHEDULE F

CREDITORS HOLDING UNSECURED NON-PRIORITY CLAIMS

GENERAL NOTES - Continued

4. The environmental claims set forth on Schedule F of W.R. Grace & Co. – Conn., were asserted against W. R. Grace & Co., W.R. Grace & Co. - Conn. and/or Remedium Group, Inc. The Debtor is not able to determine in all instances which Debtor in the Chapter 11 Cases the claims were filed against. Thus, environmental claims were only included on Schedule F of W.R. Grace & Co. – Conn. This listing shall not constitute an admission by any Debtor that the environmental claims herein were filed against any particular Debtor and the Debtor reserves its right to assert that neither the Debtor nor any other Debtor in the Chapter 11 Cases is an appropriate party to such actions or proceedings.
5. Certain asbestos claims may have been asserted against the Debtor, however, the Debtor is not able to determine in all instances which other Debtors in the Chapter 11 Cases the claims were filed against. Thus, asbestos claims are only listed on Schedule F of W.R. Grace & Co. - Conn. The listing therein shall not constitute an admission by the Debtor that the asbestos claims herein were filed against any particular Debtor and the Debtor reserves its right to assert that neither the Debtor nor any other Debtor in the Chapter 11 Cases is an appropriate party to such actions or proceedings.

In re: MRA STAFFING SYSTEMS, INC., Case No. 01-01193

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT, UNLIQUIDATED DISPUTED	AMOUNT OF CLAIM
1694547 - 10328079 BRUECKNER RALPH	GENERAL LITIGATION	Contingent, Disputed, Unliquidated	Unknown
1693714 - 10327074 CITY OF CINCINNATI INCOME TAX BUREAU 805 CENTRAL AVENUE, SUITE 600 CINCINNATI OH 45202	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693715 - 10327075 CITY OF COLUMBUS INCOME TAX DIVISION 50 W. GAY STREET, 4TH FLOOR COLUMBUS OH 43215	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693711 - 10327071 CITY OF CUYAHOGA FALLS DIVISION OF TAXATION 2310 SECOND STREET CUYAHOGA FALLS OH 44221	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693716 - 10327076 CITY OF DAYTON DIVISION OF TAXATION P. O. BOX 2806 DAYTON OH 45401	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693697 - 10327057 CITY OF DETROIT INCOME TAX DIVISION 512 CITY-COUNTY BLDG. DETROIT MI 48226	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693721 - 10327081 CITY OF FAIRFIELD 5350 PLEASANT AVENUE FAIRFIELD OH 45014	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693695 - 10327055 CITY OF FLINT INCOME TAX OFFICE 1101 S. SAGINAW STREET FLINT MI 48502	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693720 - 10327080 CITY OF HUDSON REGIONAL INCOME TAX AGENCY 10107 BRECKSVILLE ROAD BRECKSVILLE OH 44141	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693698 - 10327058 CITY OF JACKSON INCOME TAX DIVISION CITY HALL JACKSON MI 49201	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693696 - 10327056 CITY OF LANSING CITY INCOME TAX 124 W. MICHIGAN AVENUE LANSING MI 48933	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown

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SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT, UNLIQUIDATED DISPUTED	AMOUNT OF CLAIM
1693710 - 10327070 CITY OF LIMA CITY TAX DEPARTMENT 50 TOWN SQUARE LIMA OH 45802	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693689 - 10327049 CITY OF LOUISVILLE JEFFERSON COUNTY REVENUE COMM. P. O. BOX 35410 LOUISVILLE KY 40232	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693719 - 10327079 CITY OF MANSFIELD INCOME TAX DIVISION P. O. BOX 577 MANSFIELD OH 44901	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693718 - 10327078 CITY OF MONTGOMERY INCOME TAX BUREAU 10101 MONTGOMERY ROAD MONTGOMERY OH 45242	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693705 - 10327065 CITY OF NEW YORK DEPARTMENT OF FINANCE BOX 1130, WALL STREET STATION NEW YORK NY 10268	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693722 - 10327082 CITY OF NEWARK INCOME TAX DIVISION 40 W. MAIN STREET NEWARK OH 43058	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693690 - 10327050 CITY OF OWENSBORO LICENSE FEE DIVISION P. O. BOX 10003 OWENSBORO KY 42302	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693699 - 10327059 CITY OF PORT HURON INCOME TAX DIVISION 100 MCMORRAN BLVD. PORT HURON MI 48060	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693717 - 10327077 CITY OF RICHMOND HEIGHTS REGIONAL INCOME TAX AGENCY 10107 BRECKSVILLE ROAD BRECKSVILLE OH 44141	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693694 - 10327054 CITY OF SAGINAW INCOME TAX DIVISION 1315 S. WASHINGTON AVENUE SAGINAW MI 48601	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693713 - 10327073 CITY OF SANDUSKY INCOME TAX DEPARTMENT 222 MEIGS STREET SANDUSKY OH 44871	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown

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SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT, UNLIQUIDATED DISPUTED	AMOUNT OF CLAIM
1693709 - 10327069 CITY OF TOLEDO DIVISION OF TAXATION ONE GOVERNMENT CENTER, SUITE 2070 TOLEDO OH 43604	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693712 - 10327072 CITY OF ZANESVILLE DIVISION OF INCOME TAX 401 MARKET STREET ZANESVILLE OH 43701	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693686 - 10327046 DISTRICT OF COLUMBIA OFFICE OF TAX & REVENUE 941 NORTH CAPITOL STREET, NE WASHINGTON DC 20002	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1694706 - 10328198 RAMSAY JOYCE	GENERAL LITIGATION	Contingent, Disputed, Unliquidated	Unknown
1693682 - 10327042 STATE OF ALABAMA DEPARTMENT OF REVENUE 4112 GORDON PERSONS BLDG. 50 N. RIPLEY STREET MONTGOMERY AL 36132	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693683 - 10327043 STATE OF ARKANSAS DEPT. OF FINANCE & ADMINISTRATION 1509 W. 7TH LITTLE ROCK AR 72201	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693684 - 10327044 STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES 25 SIGOURNEY STREET HARTFORD CT 06106	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693685 - 10327045 STATE OF DELAWARE DIVISION OF REVENUE CARVEL STATE BUILDING 820 N. FRENCH STREET WILMINGTON DE 19801	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693687 - 10327047 STATE OF GEORGIA DEPARTMENT OF REVENUE TRINITY-WASHINGTON BUILDING 270 WASHINGTON STREET, SW ATLANTA GA 30334	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693731 - 10327091 STATE OF KANSAS DEPARTMENT OF REVENUE ROBERT B DOCKING STATE OFFICE BLDG. 915 SW HARRISON STREET TOPEKA KS 66612	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown

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SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT, UNLIQUIDATED DISPUTED	AMOUNT OF CLAIM
1693688 - 10327048 STATE OF KENTUCKY REVENUE CABINET 200 FAIR OAKS LANE FRANKFORT KY 40620	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693691 - 10327051 STATE OF LOUISIANA DEPARTMENT OF REVENUE 330 N. ARDENWOOD DRIVE BATON ROUGE LA 70806	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693692 - 10327052 STATE OF MARYLAND REVENUE ADMINISTRATION DIVISION GOLDSTEIN TREASURY BUILDING 80 CALVERT STREET ANNAPOLIS MD 21404	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693693 - 10327053 STATE OF MICHIGAN DEPARTMENT OF TREASURY TREASURY BUILDING 430 W. ALLEGAN STREET LANSING MI 48922	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693700 - 10327060 STATE OF MISSISSIPPI STATE TAX COMMISSION 1577 SPRINGRIDGE ROAD RAYMOND MS 39154	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693701 - 10327061 STATE OF MISSOURI DEPARTMENT OF REVENUE 301 WEST HIGH STREET JEFFERSON CITY MO 65105	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693702 - 10327062 STATE OF NEVADA DEPARTMENT OF TAXATION 1550 E. COLLEGE PARKWAY CARSON CITY NV 89706	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693703 - 10327063 STATE OF NEW JERSEY DIVISION OF TAXATION 50 BARRACK STREET TRENTON NJ 08646	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693704 - 10327064 STATE OF NEW YORK DEPARTMENT OF TAXATION & FINANCE W. A. HARRIMAN CAMPUS, BLDG. #9 ALBANY NY 12227	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693706 - 10327066 STATE OF NORTH CAROLINA DEPARTMENT OF REVENUE 501 N. WILMINGTON STREET RALEIGH NC 27640	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown

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SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT, UNLIQUIDATED DISPUTED	AMOUNT OF CLAIM
1693707 - 10327067 STATE OF NORTH DAKOTA TAX DEPARTMENT CAPITOL BUILDING, 8TH FLOOR 600 E. BOULEVARD AVENUE BISMARCK ND 58505	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693708 - 10327068 STATE OF OHIO DEPARTMENT OF TAXATION 30 EAST BROAD STREET COLUMBUS OH 43216	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693723 - 10327083 STATE OF OKLAHOMA STATE TAX COMMISSION 2501 LINCOLN BOULEVARD OKLAHOMA CITY OK 73194	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693724 - 10327084 STATE OF PENNSYLVANIA DEPARTMENT OF REVENUE 1133 STRAWBERRY SQUARE HARRISBURG PA 17128	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693725 - 10327085 STATE OF RHODE ISLAND DIVISION OF TAXATION ONE CAPITOL HILL PROVIDENCE RI 02908	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693726 - 10327086 STATE OF TENNESSEE DEPARTMENT OF REVENUE ANDREW JACKSON STATE OFFICE BLDG. 500 DEADERICK STREET NASHVILLE TN 37242	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693727 - 10327087 STATE OF TEXAS COMPTROLLER OF PUBLIC ACCOUNTS LBJ STATE OFFICE BUILDING 111 E. 17 STREET AUSTIN TX 78774	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693728 - 10327088 STATE OF VERMONT DEPARTMENT OF TAXES PAVILION OFFICE BUILDING 109 STATE STREET MONTPELIER VT 05609	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693729 - 10327089 STATE OF VIRGINIA DEPARTMENT OF TAXATION 2220 W. BROAD STREET RICHMOND VA 23220	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown
1693730 - 10327090 STATE OF WISCONSIN DEPARTMENT OF REVENUE 125 SOUTH WEBSTER STREET MADISON WI 53708	TAXES, INTEREST AND PENALTIES ALL OPEN TAX YEARS	Contingent, Disputed, Unliquidated	Unknown

In re: MRA STAFFING SYSTEMS, INC., Case No. 01-01193

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT, UNLIQUIDATED DISPUTED	AMOUNT OF CLAIM
		TOTAL:	Unknown

In re: MRA Staffing Systems, Inc., Case No. 01-01193

SCHEDULE G

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

GENERAL NOTES

1. While every effort has been made to ensure the accuracy of this Schedule G, inadvertent errors or omissions may have occurred. The Debtor does not make any representations or warranties as to the completeness or accuracy of the information set forth herein, or the validity or enforceability of any contracts, agreements, leases or documents listed herein. The Debtor hereby reserves the right to dispute the validity, status or enforceability of any contracts, agreements, leases or documents set forth herein and to amend or supplement this Schedule G. Notwithstanding the inclusion of a particular contract, agreement, lease or document in this Schedule G, the Debtor hereby reserves the right to assert that such contract, agreement, lease or document is not an executory contract or unexpired lease.
2. Certain of the contracts, agreements and leases listed on the Exhibits to Schedule G attached hereto may have expired or may have been modified, amended and supplemented from time to time by the conduct of the parties, various amendments, restatements, waivers, estoppel certificates, letters and other documents, instruments and agreements which may not be listed herein. The Debtor hereby reserves all rights to amend this Schedule to provide such additional information as may be necessary or appropriate.
3. Schedule G does not include standard form purchase orders which might have been issued by the Debtor, by the Debtor's customers, or by others for the purchase of goods or services. It would be unduly burdensome and cost prohibitive on the Debtor to provide such information. The Debtor hereby reserves all rights to amend this Schedule to provide additional information as may be necessary or appropriate to reflect such agreements.

In re: MRA STAFFING SYSTEMS, INC. Debtor, Case No. 01-01193

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, OF OTHER PARTIES TO LEASE OR CONTRACT	DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS FOR NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT.
None	

In re: MRA Staffing Systems, Inc., Case No. 01-01193

SCHEDULE H

CODEBTORS

GENERAL NOTES

The Debtors are defendants in numerous proceedings and lawsuits in which there are multiple defendants. Such defendants may be codebtors with respect to certain of the Debtors' liabilities. It would be prohibitively expensive and unduly burdensome to obtain a comprehensive list of such potential codebtors, therefore, certain of the Debtors' codebtors may not be listed herein.

In re: MRA STAFFING SYSTEMS, INC., Case No. 01-01193

SCHEDULE H - CODEBTORS

None

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)
)
MRA Staffing Systems, Inc.) Chapter 11
)
)
Debtor.) Case No. 01-01193

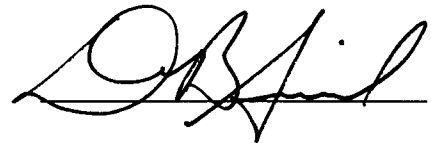
**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A
CORPORATION**

I, the Senior Vice President, General Counsel and Chief Restructuring Officer of the W.R. Grace & Co. named as a Debtor in the Chapter 11 Cases, and a duly authorized officer of the above captioned debtor and debtor in possession, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 29 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date

5/24/01

Signature



Print Name

David B. Siegel